

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Mt Vernon Community Sch Corp (3135)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$904,244	\$892,851	\$905,069	\$925,445	0.58%	2.25%
Non - Certified Salaries	120	\$533,430	\$539,501	\$576,256	\$536,027	0.12%	-6.98%
Workers Compensation Insurance	225	\$0	\$0	\$0	\$140,921	NA	NA
Social Security Certified	212	\$0	\$0	\$0	\$106,907	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$24,608	\$15,779	\$4,729	\$77,474	33.20%	1538.29%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$61,788	NA	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$22,971	NA	NA
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$9,265	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$20,982	\$24,020	\$59,046	\$2,414	-41.76%	-95.91%
Operational Supplies	611	\$1,156	\$3,369	\$8,169	\$1,937	13.77%	-76.29%
Other Professional and Technical Services	319	\$467	\$1,210	\$24,295	\$1,462	33.01%	-93.98%
Social Security Noncertified	211	\$0	\$0	\$0	\$1,084	NA	NA
Other Purchased Services	593	\$0	\$50	\$0	\$0	NA	NA
Pupil Services	313	\$0	\$700	\$0	\$0	NA	NA
Nonlicensed Employees	136	\$0	\$200	\$0	\$0	NA	NA

Student Instructional Support Total		\$1,484,887	\$1,477,679	\$1,577,565	\$1,887,693	6.18%	19.66%
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Student Academic Achievement

Certified Salaries	110	\$7,736,491	\$7,780,266	\$8,526,379	\$8,800,238	3.27%	3.21%
Group Health Insurance	222	\$3,576,685	\$3,504,033	\$3,635,063	\$2,917,772	-4.96%	-19.73%
Non - Certified Salaries	120	\$1,077,070	\$1,130,435	\$1,221,189	\$1,497,110	8.58%	22.59%
Transfer Tuition to Other School Corps Within State	561	\$374,285	\$1,572,471	\$1,289,213	\$1,159,948	32.68%	-10.03%
Teacher Retirement Fund, Prior to 7-1-95	215	\$457,340	\$359,995	\$58,890	\$864,349	17.25%	1367.74%
Social Security Certified	212	\$607,264	\$631,189	\$698,129	\$757,729	5.69%	8.54%
Workers Compensation Insurance	225	\$0	\$1,494	\$1,534	\$739,441	NA	48103.42%
Equipment	730	\$23,894	\$27,100	\$101,919	\$687,534	131.61%	574.59%
Severance/Early Retirement Pay	213	\$374,910	\$444,239	\$424,762	\$448,545	4.59%	5.60%
Content	747	\$7,144	\$0	\$0	\$397,860	173.18%	NA
Computer Hardware	741	\$0	\$8,037	\$1,822,585	\$340,640	NA	-81.31%
Operational Supplies	611	\$237,683	\$249,704	\$306,209	\$248,459	1.11%	-18.86%
Pre-2008 Object Code - Temporary Salaries	130	\$80,686	\$73,850	\$93,964	\$223,895	29.07%	138.28%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Public Employees Retirement Fund	214	\$220,372	\$210,820	\$234,317	\$118,887	-14.30%	-49.26%
Textbooks	630	\$386,856	\$484,258	\$293,065	\$85,046	-31.53%	-70.98%
Instruction Services	311	\$30,400	\$26,600	\$19,000	\$57,000	17.02%	200.00%
Professional Development	748	\$0	\$125	\$0	\$30,961	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$384,519	\$344,650	\$746,510	\$28,404	-47.87%	-96.20%
Library Books	640	\$1,512	\$2,898	\$7,121	\$26,897	105.37%	277.73%
Instructional Programs Improvement Services	312	\$295,039	(\$280,222)	\$9,795	\$20,433	-48.70%	108.61%
Repairs and Maintenance Services	430	\$286	\$7,311	\$7,321	\$9,642	140.96%	31.70%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$7,939	NA	NA
Dues and Fees	810	\$6,581	\$15,248	\$10,736	\$7,606	3.69%	-29.15%
Miscellaneous Objects	876 - 899	\$1,052	\$2,243	\$0	\$4,325	42.40%	NA
Pupil Services	313	\$0	\$3,000	\$3,000	\$3,000	NA	0.00%
Group Life Insurance	221	\$240	\$570	\$690	\$2,020	70.32%	192.68%
Travel	580	\$2,641	\$2,255	\$2,610	\$1,055	-20.50%	-59.58%
Group Accident Insurance	223	\$376	\$390	\$573	\$142	-21.66%	-75.29%
Land and Easements	710	\$10,800	\$59,024	\$9,124	\$0	-100.00%	-100.00%
Social Security Noncertified	211	\$196,675	\$202,437	\$212,768	\$0	-100.00%	-100.00%
Other Professional and Technical Services	319	\$10,041	\$310	\$997	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$746	\$0	\$0	\$0	-100.00%	NA
Periodicals	650	\$979	\$1,030	\$942	\$0	-100.00%	-100.00%
Other Purchased Services	593	\$0	\$0	\$58	\$0	NA	-100.00%
Student Academic Achievement Total		\$16,102,566	\$16,865,757	\$19,738,462	\$19,486,876	4.88%	-1.27%
Overhead and Operational							
Non - Certified Salaries	120	\$2,201,997	\$2,298,944	\$2,368,078	\$2,430,571	2.50%	2.64%
Vehicles	731	\$18,438	\$200,538	\$243,244	\$1,336,206	191.77%	449.33%
Heating and Cooling for Buildings - Electricity	621	\$937,452	\$989,161	\$922,262	\$981,966	1.17%	6.47%
Food Purchases	614	\$0	\$0	\$1,154	\$809,188	NA	70022.06%
Equipment	730	\$389,313	\$245,472	\$362,386	\$719,117	16.58%	98.44%
Operational Supplies	611	\$1,025,491	\$1,038,627	\$1,000,447	\$526,372	-15.36%	-47.39%
Miscellaneous Objects	876 - 899	\$289,118	\$8,926	\$527,094	\$518,079	15.70%	-1.71%
Certified Salaries	110	\$298,411	\$292,718	\$372,719	\$449,224	10.77%	20.53%
Group Health Insurance	222	\$28,380	\$37,490	\$140,997	\$419,248	96.05%	197.35%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Improvements Other Than Buildings	715	\$0	\$26,228	\$66,295	\$304,346	NA	359.08%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$300,467	NA	NA
Workers Compensation Insurance	225	\$152,409	\$167,770	\$3,041	\$295,794	18.03%	9626.87%
Buildings	720	\$0	\$4,447	\$27,944	\$292,959	NA	948.37%
Social Security Certified	212	\$5,115	\$5,202	\$6,213	\$209,633	153.02%	3273.91%
Telephone	531	\$65,434	\$61,866	\$63,841	\$205,349	33.10%	221.66%
Public Employees Retirement Fund	214	\$114,578	\$111,366	\$134,031	\$192,134	13.80%	43.35%
Insurance	520	\$284,129	\$297,021	\$430,231	\$130,349	-17.70%	-69.70%
Water and Sewage	411	\$126,125	\$133,766	\$136,794	\$119,920	-1.25%	-12.34%
Cleaning Services	420	\$0	\$0	\$0	\$114,390	NA	NA
Content	747	\$19,330	\$24,552	\$162,307	\$114,072	55.86%	-29.72%
Gasoline and Lubricants	613	\$254,857	\$263,718	\$199,457	\$105,719	-19.75%	-47.00%
Repairs and Maintenance Services	430	\$41,811	\$100,712	\$87,222	\$78,657	17.11%	-9.82%
Heating and Cooling for Buildings - Gas	622	\$0	\$92,386	\$92,897	\$68,980	NA	-25.75%
Board of Education Services	318	\$14,625	\$9,315	\$16,536	\$59,663	42.12%	260.81%
Dues and Fees	810	\$24,757	\$14,253	\$49,845	\$47,825	17.89%	-4.05%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,402	\$7,651	\$11,677	\$39,622	31.13%	239.31%
Travel	580	\$2,584	\$4,256	\$7,690	\$34,620	91.32%	350.19%
Bank Service Charges	871	\$5,262	\$16,386	\$18,583	\$25,516	48.39%	37.31%
Other Professional and Technical Services	319	\$4,058	\$2,552	\$11,508	\$21,405	51.55%	86.01%
Removal of Refuse and Garbage	412	\$24,755	\$13,516	\$14,403	\$17,076	-8.87%	18.55%
Instructional Programs Improvement Services	312	\$17,916	\$17,513	\$18,734	\$17,043	-1.24%	-9.03%
Other Purchased Services	593	\$19,204	\$6,216	\$16,968	\$13,347	-8.69%	-21.34%
Severance/Early Retirement Pay	213	\$1,403	\$1,650	\$1,671	\$11,029	67.46%	559.98%
Other Employee Benefits	241 - 290	\$0	\$1,000	\$0	\$7,205	NA	NA
Professional Development	748	\$0	\$845	\$105	\$4,694	NA	4370.48%
Printing and Binding	550	\$747	\$764	\$1,112	\$2,861	39.88%	157.25%
Heating and Cooling for Buildings - Other Energy Sources	624	\$67,323	\$11,514	\$7,214	\$845	-66.53%	-88.29%
Awards	875	\$0	\$1,200	\$600	\$600	NA	0.00%
Teacher Retirement Fund, After 7-1-95	216	\$4,863	\$2,550	\$11,739	\$452	-44.78%	-96.15%
Gas - Other than heating and Cooling	626	\$8,346	\$4,464	\$2,410	\$441	-52.05%	-81.70%
Land and Easements	710	\$6,344	\$2,073	\$874	\$420	-49.26%	-51.88%
Student Transportation Services	510	\$1,495	\$1,774	\$166	\$268	-34.93%	61.14%
Rentals	440	\$5,879	\$235	\$235	\$245	-54.82%	4.26%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Tires and Repairs	612	\$81,515	\$83,069	\$90,414	\$92	-81.67%	-99.90%
Group Life Insurance	221	\$0	\$36	\$117	\$40	NA	-65.81%
Social Security Noncertified	211	\$100,328	\$105,170	\$109,697	\$0	-100.00%	-100.00%
Computer Hardware	741	\$1,310	\$0	\$0	\$0	-100.00%	NA
Staff Services	314	\$10,399	\$6,274	\$4,180	\$0	-100.00%	-100.00%
Unemployment Insurance	230	(\$2)	\$1,159	\$237	\$0	NA	-100.00%

Overhead and Operational Total	\$6,668,901	\$6,716,343	\$7,745,371	\$11,028,049	13.40%	42.38%
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Non Operational

Rentals	440	\$9,292,000	\$7,659,442	\$8,892,000	\$9,175,000	-0.32%	3.18%
Redemption of Principal	831	\$510,917	\$1,953,746	\$820,000	\$1,235,942	24.71%	50.72%
Equipment	730	\$512,712	\$502,419	\$524,922	\$790,182	11.42%	50.53%
Interest	832	\$332,234	\$215,795	\$435,827	\$353,937	1.59%	-18.79%
Non - Certified Salaries	120	\$0	\$0	\$21,400	\$119,008	NA	456.11%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$0	\$89,586	NA	NA
Certified Salaries	110	\$479	\$4,677	\$7,375	\$87,989	268.15%	1093.08%
Computer Hardware	741	\$0	\$65,969	\$40,100	\$42,275	NA	5.43%
Social Security Certified	212	\$0	\$0	\$0	\$22,495	NA	NA
Operational Supplies	611	\$5,762	\$94	\$2,671	\$19,687	35.96%	636.97%
Buildings	720	\$0	\$0	\$0	\$16,243	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$9,884	NA	NA
Other Professional and Technical Services	319	\$11,847	\$6,201	\$19,878	\$6,988	-12.36%	-64.85%
Public Employees Retirement Fund	214	\$0	\$0	\$0	\$6,970	NA	NA
Telecommunications Equipment	745	\$34,873	\$3,688	\$22,391	\$5,915	-35.83%	-73.59%
Heating and Cooling for Buildings - Gas	622	\$0	\$1,247	\$3,427	\$5,739	NA	67.44%
Improvements Other Than Buildings	715	\$13,877	\$12,508	\$1,905	\$1,811	-39.90%	-4.93%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$46	NA	NA
Social Security Noncertified	211	\$20,499	\$21,386	\$129,314	\$0	-100.00%	-100.00%
Construction Services	450	\$2,658	\$0	\$0	\$0	-100.00%	NA
Other Purchased Services	593	\$968	\$918	\$715	\$0	-100.00%	-100.00%
Stipends	131	\$106,142	\$274,426	\$167,766	\$0	-100.00%	-100.00%
Other Supplies and Materials	615, 660 - 689	\$120,938	\$49,633	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$1,417	\$2,000	\$2,000	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Employee Benefits	241 - 290	\$163,516	\$0	\$0	\$0	-100.00%	NA
Services Purch. From School Corp/Ed Service Age. Out State	592	\$0	\$99	\$0	\$0	NA	NA
Non Operational Total		\$11,130,838	\$10,774,247	\$11,091,692	\$11,989,696	1.88%	8.10%
Grand Total		\$35,387,192	\$35,834,026	\$40,153,089	\$44,392,314	5.83%	10.56%